



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD  
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I ELVIN G. ATKINSON of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2002
(Signature of person responsible for accounts)	(Date)

PRESIDENT \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD**Utility Address:** 150 SOUTH BARKER ROAD  
BROOKFIELD, WI 53045-3555**When was utility organized?** 4/5/1988**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** ELVIN G ATKINSON**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** ELVIN ATKINSON**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/19/2002**Period covered by most recent audit:** 01-01-01 - 12-31-01

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ELVIN G ATKINSON**Title:** PRESIDENT**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633 EXT**E-mail Address:**

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**Name:** RICHARD A DIERCKSMIEIER**Title:** TREASURER**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53008-1296**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

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**Name:** THOMAS COLE**Title:** SECRETARY**Office Address:**150 SOUTH BARKER ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53045-3555**Telephone:** (262) 798 - 8631**Fax Number:** (262) 798 - 8633**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

ELVIN G ATKINSON, PRESIDENT

THOMAS COLE, SECRETARY

## IDENTIFICATION AND OWNERSHIP

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**Is sewer service rendered by the utility?**

**Names of persons or entities on which the utility is a member or committee:**  
If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	905,026	810,778	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	422,441	398,815	2
Depreciation Expense (403)	330,180	304,857	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,287	11,812	5
<b>Total Operating Expenses</b>	<b>765,908</b>	<b>715,484</b>	
<b>Net Operating Income</b>	<b>139,118</b>	<b>95,294</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>139,118</b>	<b>95,294</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	89,790	134,967	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>89,790</b>	<b>134,967</b>	
<b>Total Income</b>	<b>228,908</b>	<b>230,261</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>228,908</b>	<b>230,261</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	236,379	243,975	13
Amortization of Debt Discount and Expense (428)	9,283	45,341	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	7,110	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>245,662</b>	<b>296,426</b>	
<b>Net Income</b>	<b>(16,754)</b>	<b>(66,165)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(65,691)	(188,182)	19
Balance Transferred from Income (433)	(16,754)	(66,165)	20
Miscellaneous Credits to Surplus (434)	0	188,656	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(82,445)</b>	<b>(65,691)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	88,296	4
INTEREST ON INVESTMENTS	1,494	5
<b>Total (Acct. 419):</b>	89,790	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	905,026	0	0	0	905,026	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>905,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>905,026</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	16,563,352	15,317,707	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,935,491	1,677,467	<b>2</b>
<b>Net Utility Plant</b>	<b>14,627,861</b>	<b>13,640,240</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,220,326	1,403,918	<b>6</b>
Special Funds (125)	0	83,922	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,220,326</b>	<b>1,487,840</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	38	0	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	126,871	133,481	<b>11</b>
Other Accounts Receivable (143)	3,048	251	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	19,940	19,031	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	3,412	3,518	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>153,309</b>	<b>156,281</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	68,611	77,894	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	54,203	63,876	<b>20</b>
<b>Total Deferred Debits</b>	<b>122,814</b>	<b>141,770</b>	
<b>Total Assets and Other Debits</b>	<b>16,124,310</b>	<b>15,426,131</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(82,445)	(65,691)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(82,445)</b>	<b>(65,691)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,575,000	4,800,000	<b>24</b>
Advances from Municipality (223)	1,200,000	250,429	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>5,775,000</b>	<b>5,050,429</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	68,248	82,446	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	29,659	31,118	<b>32</b>
Other Current and Accrued Liabilities (238)	3,053	2,567	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>100,960</b>	<b>116,131</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	77,010	88,295	<b>36</b>
<b>Total Deferred Credits</b>	<b>77,010</b>	<b>88,295</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	10,253,785	10,236,967	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>16,124,310</b>	<b>15,426,131</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	16,562,246	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	1,106				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>16,563,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,935,491	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>1,935,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,627,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,677,467				<b>1,677,467</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	330,180				<b>330,180</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	612				<b>612</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>330,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>330,792</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	72,768				<b>72,768</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>72,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,768</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,935,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,935,491</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,771	428	20,782	<b>1</b>
\$3,400,000 GENERAL OBLIGATION WATER BONDS	6,512	428	47,829	<b>2</b>
<b>Total</b>			<b>68,611</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	0    1
<b>Changes during year (explain):</b>	<b>2</b>
<b>Balance end of year</b>	<b><u>0</u></b>

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
GENERAL OBLIGATIONS - WATER BONDS	06/01/1996	12/01/2014	4.50%	3,075,000	<b>1</b>
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,500,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,575,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2011	3.25%	1,200,000	1
<b>Total for Account 223</b>				<b>1,200,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	13,287	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>13,287</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	12,185	7
PSC Remainder Assessment	1,102	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>13,287</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION WATER BONDS 1996	14,405	172,342	172,863	13,884	1
GENERAL OBLIGATION WATER BONDS 1999	16,713	64,037	64,975	15,775	2
<b>Subtotal</b>	<b>31,118</b>	<b>236,379</b>	<b>237,838</b>	<b>29,659</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,118</b>	<b>236,379</b>	<b>237,838</b>	<b>29,659</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,236,967	0	0	0	0	<b>10,236,967</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	2,034					<b>2,034</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
MAC ASSESSMENTS	14,784					<b>14,784</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>10,253,785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,253,785</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	1,035,617	2
DUE FROM THE TOWN OF BROOKFIELD TAX ROLL	184,709	3
<b>Total (Acct. 124):</b>	<b>1,220,326</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	126,871	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>126,871</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE CHARGES	3,048	12
<b>Total (Acct. 143):</b>	<b>3,048</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT ITEMS ON TAX ROLL	19,940	13
<b>Total (Acct. 145):</b>	<b>19,940</b>	
<b>Prepayments (165):</b>		
INSURANCE	3,412	14
<b>Total (Acct. 165):</b>	<b>3,412</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
REHABILITATION OF WELL #5	54,203	16
<b>Total (Acct. 183):</b>	<b>54,203</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUES-2001 TAX ROLL INTEREST ON SPECIAL ASSESSMENTS	77,010	18
<b>Total (Acct. 253):</b>	<b>77,010</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	15,938,082	0	0	0	<b>15,938,082</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,806,479	0	0	0	<b>1,806,479</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	10,245,376	0	0	0	<b>10,245,376</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,886,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,886,227</b>	
Net Operating Income	139,118	0	0	0	<b>139,118</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.58%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(74,068)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(74,068)</b>	
<b>Net Income</b>		
Net Income	(16,754)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

The District was advanced \$1,200,000 by the District's Sewer Utility to finance its 2001 construction projects. This will be repaid over 10 years at an interest rate of 3.25%. See the note for schedule F-14.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

During 2000, the District used special assessment collections on hand to fully retire certain general obligation debt. The unamortized discount and issue costs were expensed in 2000. The amount in 2001 is related to currently outstanding debt.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The District internally financed a watermain replacement project by advancing funds from its Sewer Utility to the Water Utility. The advance was non-interest bearing until 12/31/01. The advance will be repaid over 10 years at 3.25% interest, due annually on 12/31, beginning in 2002.

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### Interest Accrued (Acct. 237) (Page F-16)

As described related to the advance on schedule F-14, no interest was due or the internal financing until 2002, accordingly no accrued interest or interest expense has been recorded for the advance.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

The District received authorization to amortize deferred debits in a letter dated 2/9/00.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

Signature Page:  
ACCOUNTANTS' COMPILATION REPORT

Sanitary District Commissioners  
Sanitary District #4, Town of Brookfield  
Brookfield, Wisconsin

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield as of and for the year ended December 31, 2001 and 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from the accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Virchow, Krause & Co. LLP

Milwaukee, Wisconsin  
March 19, 2002

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

November 8, 2002

Mr. Peter Leege, Financial Specialist  
Public Service Commission  
610 Whitney Way  
P. O. Box 7854  
Madison, WI 53707

Dear Mr. Leege:

The Sanitary District No. 4, Town of Brookfield has asked me to respond to your letter dated September 11, 2002 related to the 2001 annual report analytical review (DWCCA-6390-PJL).

1. During 2001, the District undertook a water main replacement project, as described on page W-19. The amount added to contributions in aid of construction of \$2,034 is related to this project. Nine properties requested an increase in the size of their water service from a 1" service to a 1.25" service. The customers were charged for the difference in the actual cost of the services.

2. The services not in use on page W-16, was inadvertently not updated in the 2001 annual report. Services not in use should be as follows:

1" 28  
1.25" 1  
1.5" 6  
2" 2  
6" 1  
8" 1  
Total 39

As a result, the net services in use is 1,676 as of December 31, 2001. The number of customers as of December 31, 2001 is 1,953, or 277 more customers than services. This difference is primarily related to condominium properties within the District where one lateral services many residential customers, who are billed individually, such as Brookfield Terrace, Brookfield Creeks, and Forest Walk. We would be happy to provide more detail if you need it for your records.

Please feel free to call me should you have any additional questions.

Very truly yours,

Virchow Krause & Company. LLP

Renee Messing, CPA  
Partner

\*\*\*\*\*

September 11, 2002



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## FINANCIAL SECTION FOOTNOTES

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Mr. Elvin G. Atkinson, President  
Sanitary District No. 4 - Town of Brookfield  
P.O. Box 1296  
150 South Barker Road  
Brookfield, WI 53008-1296

2001 Analytical Review DWCCA-6390-PJL

Dear Mr. Atkinson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please explain the source of the \$2,034 reported for contributions for water services in Account 271 on page F-17.
2. During our review we noted 1,609 services in use reported in the Water Services schedule and 1,924 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6390  
Brookfield.doc

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		888,340	1
<b>Total Sales of Water</b>		<b>888,340</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		5,287	2
Other Water Revenues (474)		11,399	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>16,686</b>	
<b>Total Operating Revenues</b>		<b>905,026</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		257,444	5
General Operating Expenses (680-690)		164,997	6
<b>Total Operation and Maintenance Expenses</b>		<b>422,441</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		330,180	7
Amortization Expense (404)			8
Taxes (408)		13,287	9
<b>Total Other Operating Expenses</b>		<b>343,467</b>	
<b>Total Operating Expenses</b>		<b>765,908</b>	
<b>NET OPERATING INCOME</b>		<b>139,118</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	64	1	2,560	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>64</b>	<b>1</b>	<b>2,560</b>	
Metered Sales to General Customers (461)				
Residential	1,709	127,690	354,131	4
Commercial	214	140,323	221,811	5
Industrial	1	33,460	42,341	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,924</b>	<b>301,473</b>	<b>618,283</b>	
Private Fire Protection Service (462)	143		32,481	7
Public Fire Protection Service (463)	1		230,561	8
Other Sales to Public Authorities (464)	7	1,948	4,455	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,139</b>	<b>303,422</b>	<b>888,340</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	230,561	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>230,561</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,287	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,287</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	440	7
<b>Other (specify):</b>		
PRIVATE WELL PERMITS	3,815	8
REAL ESTATE STATUS LETTERS AND COPIES	1,550	9
COPIES	156	10
LATE CHARGES ON MISCELLANEOUS INVOICES	235	11
TAX ROLL LATE CHARGES	4	12
SERVICE CALLS	1,167	13
HYDRANT METER DEPOSIT FORFEITS	500	14
HYDRANT METER WATER USAGE CHARGES	1,070	15
SCRAP FIRE HYDRANTS SOLD	40	16
ACT 11 CREDIT FROM WISCONSIN RETIREMENT SYSTEM	2,372	17
FROZEN/BROKEN METERS	50	18
<b>Total Other Water Revenues (474)</b>	<b>11,399</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		19
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	100,920	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	67,803	3
Chemicals (630)	5,683	4
Supplies and Expenses (640)	22,116	5
Repairs of Water Plant (650)	58,243	6
Transportation Expenses (660)	2,679	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>257,444</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	58,814	8
Office Supplies and Expenses (681)	8,418	9
Outside Services Employed (682)	32,606	10
Insurance Expense (684)	13,854	11
Employees Pensions and Benefits (686)	43,072	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	8,233	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>164,997</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>422,441</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		12,185	<b>3</b>
PSC Remainder Assessment		1,102	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>13,287</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

<b>Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150,948		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	168,038		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
<b>Total Source of Supply Plant</b>	<b>578,622</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,606,229	1,683	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	538,674	15,757	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>2,144,903</b>	<b>17,440</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	579,951	5,588	23
<b>Total Water Treatment Plant</b>	<b>579,951</b>	<b>5,588</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150,948	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			168,038	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>578,622</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,607,912	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		552,431	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>2,000</b>	<b>0</b>	<b>2,160,343</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			585,539	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>585,539</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	848,284		26
Transmission and Distribution Mains (343)	8,135,483	874,518	27
Fire Mains (344)	8,385		28
Services (345)	1,607,811	333,069	29
Meters (346)	201,082	3,289	30
Hydrants (348)	1,075,290	81,124	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,876,335</b>	<b>1,292,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	11,288	1,103	35
Computer Equipment (372.1)	84,293	802	36
Transportation Equipment (373)	19,882		37
Other General Equipment (379)	18,645	4,162	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>134,108</b>	<b>6,067</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,313,919</b>	<b>1,321,095</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>15,313,919</b>	<b>1,321,095</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			848,284	26
Transmission and Distribution Mains (343)	53,794		8,956,207	27
Fire Mains (344)			8,385	28
Services (345)	14,382		1,926,498	29
Meters (346)	14		204,357	30
Hydrants (348)	2,578		1,153,836	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>70,768</b>	<b>0</b>	<b>13,097,567</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			12,391	35
Computer Equipment (372.1)			85,095	36
Transportation Equipment (373)			19,882	37
Other General Equipment (379)			22,807	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>140,175</b>	
<b>Total utility plant in service directly assignable</b>	<b>72,768</b>	<b>0</b>	<b>16,562,246</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>72,768</b>	<b>0</b>	<b>16,562,246</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,182	29,182	1
February			25,791	25,791	2
March			29,274	29,274	3
April			29,761	29,761	4
May			32,104	32,104	5
June			33,757	33,757	6
July			45,727	45,727	7
August			41,229	41,229	8
September			32,457	32,457	9
October			33,863	33,863	10
November			32,046	32,046	11
December			29,508	29,508	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>394,699</b>	<b>394,699</b>	
Less: Water sold				303,422	13
Volume pumped but not sold				91,277	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				3,566	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,566	19
Volume pumped but unaccounted for				87,711	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,754	23
Date of maximum: 7/14/2001					24
Cause of maximum:					25
Hot weather, sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				822	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				770,979	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
860 PLAUTEAU LANE	1	350	10	576,000	Yes	<b>1</b>
21375 CLARION LANE	2	314	10	403,000	Yes	<b>2</b>
150 SOUTH BARKER ROAD	3	450	15	504,000	Yes	<b>3</b>
160 SOUTH BARKER ROAD	4	370	16	504,000	Yes	<b>4</b>
20800 MARY LYNN DRIVE	5	220	12	396,000	Yes	<b>5</b>
20800 MARY LYNN DRIVE	6	202	6	237,000	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	CLARION	PLATEAU	WELL #3	<b>1</b>
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	BYRON - JACKSON	SIMMONS	AMERICAN TURBINE	<b>5</b>
Year Installed	1999	1995	1992	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	420	300	260	<b>8</b>
Pump Motor or Standby Engine Mfr	F&I WELL	U.S.	G.E.	<b>10</b>
Year Installed	2001	1995	1990	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	30	30	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4	WELL #5	WELL #6	<b>14</b>
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	D	D	<b>17</b>
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	<b>18</b>
Year Installed	1992	1996	1996	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	<b>20</b>
Actual Capacity (gpm)	205	325	120	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	<b>23</b>
Year Installed	1992	1996	1996	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	40	15	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	ION #2, 21510 BIRDSEYE LN	ION #3, 150 S. BARKER RD	ION #3, 1505 BARKER ROAD	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	<b>4</b>
Year constructed	1997	1990	1987	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	120	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	215,000	225,000	250,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800		0.7200	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	N		N	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N		N	<b>23</b>
				<b>24</b>
				<b>25</b>



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	979	0	0	0	979
M	D	6.000	21,994	0	13,730	0	8,264
P	D	6.000	41,425	8,739	0	0	50,164
M	D	8.000	30,781		0	0	30,781
P	D	8.000	68,071	3,389	0	0	71,460
P	D	10.000	7,884	0	0	0	7,884
P	D	12.000	62,885	3,212	0	0	66,097
Total Within Municipality			234,019	15,340	13,730	0	235,629
Total Utility			234,019	15,340	13,730	0	235,629

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	156	0	142	0	14		1
M	1.000	1,326	144	0	0	1,470	28	2
M	1.250	34	9	0	0	43	1	3
M	1.500	54	9	0	0	63	6	4
M	2.000	56	0	0	0	56	2	5
M	4.000	26	0	0	0	26		6
M	6.000	31	0	0	0	31	1	7
M	8.000	12	0	0	0	12	1	8
<b>Total Utility</b>		<b>1,695</b>	<b>162</b>	<b>142</b>	<b>0</b>	<b>1,715</b>	<b>39</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	167	0	3	0	164	88	1
0.750	1,660	39	0	0	1,699	123	2
1.000	80	0	0	0	80	7	3
1.500	54	0	0	0	54	19	4
2.000	30	0	0	0	30	5	5
3.000	10	0	0	0	10	0	6
4.000	3	0	0	0	3	1	7
6.000	11	0	0	0	11	2	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>2,016</b>	<b>39</b>	<b>3</b>	<b>0</b>	<b>2,052</b>	<b>245</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	139	1	0	0	0	24	164	1
0.750	1,580	79	0	1	0	39	1,699	2
1.000	9	65	0	1	0	5	80	3
1.500	0	45	0	4	0	5	54	4
2.000	1	23	0	0	0	6	30	5
3.000	0	3	1	1	0	5	10	6
4.000	0	0	0	0	0	3	3	7
6.000	0	0	0	0	0	11	11	8
8.000	0	0	0	0	0	1	1	9
<b>Total:</b>	<b>1,729</b>	<b>216</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>99</b>	<b>2,052</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	526	24	13		537	2
<b>Total Fire Hydrants</b>	<b>526</b>	<b>24</b>	<b>13</b>	<b>0</b>	<b>537</b>	
<b>Flushing Hydrants</b>						
	1			1	2	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 491

Number of distribution system valves end of year: 911

Number of distribution valves operated during year: 162

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Account 325: The pump at well #2 was replaced during 2001.

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### Water Mains (Page W-15)

The District undertook a water system replacement project in 2001 in a subdivision where the mains were installed in the 1960's. The District had experienced problems with main breaks and leaking services in this area. The project was financed internally with funds advanced from the Sewer Utility. These funds will be repaid over 10 years as described in schedule F-14. No assessments were levied in connection with the project.

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### Water Services (Page W-16)

The District undertook a water system replacement project in 2001 in a subdivision where the mains were installed in the 1960's. The District had experienced problems with main breaks and leaking services in this area. The project was financed internally with funds advanced from the Sewer Utility. These funds will be repaid over 10 years as described in schedule F-14. No assessments were levied in connection with the project.

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### Meters (Page W-17)

The District has one residential customer that is a large user and has a 2 inch meter.

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### Hydrants and Distribution System Valves (Page W-18)

The District undertook a water system replacement project in 2001 in a subdivision where the mains were installed in the 1960's. The District had experienced problems with main breaks and leaking services in this area. The project was financed internally with funds advanced from the Sewer Utility. These funds will be repaid over 10 years as described in schedule F-14. No assessments were levied in connection with the project.

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